Docket No.: 1422-0655PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Makoto ISHIKAWA, et al. Conf.: 7260

Application No.: 10/518,926 Art Unit: 1796

Filed: December 23, 2004 Examiner: Timothy KUGEL

For: OIL-IN-WATER EMULSION COMPOSITION

AMENDMENT UNDER 37 CFR 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

Responsive to the Office Action of April 10, 2008, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This response includes:

Amended Claim Set;

Remarks; and

Copy of Rule 132 Declaration.